

CHAPTER 22
FEDERAL SOCIAL SECURITY
[Prior to 5/6/87, Employment Security[370]Ch 9]

581—22.1 Reserved.

581—22.2(97C) Records to be kept by the employer. Each employing unit shall maintain records to show the information hereinafter indicated. Records shall be kept in a form and manner that it will be possible from an inspection to obtain the facts necessary to determine the eligibility of each employee to coverage. Records shall be open to inspection and may be copied by an authorized representative of the Iowa department of personnel at any reasonable time. Records shall be kept for a period of five years after the calendar year in which the remuneration to which they relate was paid, or if not paid was due.

This rule is intended to implement Iowa Code section 97C.18.

581—22.3(97C) Contents of records. Records shall show with respect to each employee:

1. The employee's name, address and social security account number.
2. Each date the employee was paid wages or other wage equivalent (room, board, etc.).
3. The total amount of wages paid on each date including noncash wage equivalent.
4. The total amount of wages including wage equivalent from which social security contributions are payable.
5. The amount withheld from wages or wage equivalent for the employee's share of social security contributions.

This rule is intended to implement Iowa Code chapter 97C.

581—22.4(97C) Reports.

22.4(1) Each employing unit shall make reports at times the IPERS office may require, and shall comply with the instructions printed upon any report form or in the handbook issued by the IPERS office pertaining to the preparation and return of the report.

22.4(2) Any employing unit, not already reporting to the IPERS office which fulfills the conditions for becoming an employer, shall immediately give notice to the IPERS office. The notice shall set forth the employer's name and address and the name and address of the employing unit.

22.4(3) Any employing unit which has a change of name or other identifying information shall give notice in writing. The notice shall set forth the former name and address and the new name and address of the employing unit, and the reason for the change if other than change of reporting official.

22.4(4) Any employing unit which terminates for any reason shall provide the IPERS office with the following:

- a. Complete name and address of the dissolved entity.
- b. Assigned social security account number.
- c. Last date on which wages were paid.
- d. Date on which the entity dissolved.
- e. Reason for the dissolution.
- f. Whether or not the entity expects to pay wages in the future.
- g. Name and address of absorbing employing unit if applicable.

This rule is intended to implement Iowa Code section 97C.18.

581—22.5(97C) Definition of wages for employment during the calendar quarter. Unless the context otherwise requires, terms used in rules, regulations, interpretations, forms, and other official pronouncements issued by the IPERS office shall have the following meaning:

22.5(1) Wages means all compensation earned by employees, including the cash value of wage equivalents such as room, board, etc. Salaries, fees, bonuses and wage equivalents are all wages if they are paid as compensation for employment. Wage equivalents may or may not be taxable under social security. Wages paid in any form other than money are measured by the fair market value of the room, meals or other wage equivalents.

22.5(2) Wages are taxable in the period in which they are actually paid to the employee.

22.5(3) Effective January 1, 1981, wages will be reported on an annual basis using forms prescribed by the IPERS office. Reports shall show all covered wages paid during the calendar year up to the maximum established by Social Security Administration for that year. Reports are to be filed by the twenty-eighth day of February to be considered timely and free from interest.

This rule is intended to implement Iowa Code section 97C.2.

581—22.6(97C) Identification of workers covered by federal social security law.

22.6(1) Each employer shall obtain the federal social security account number of each worker employed by that employer in employment subject to the Social Security Act.

22.6(2) The employer shall report the worker's federal social security account number in making any report required by the Iowa department of personnel concerning the worker.

22.6(3) If any employer has an employee who does not have an account number, the employer shall request the worker to show a receipt issued by an officer of the Social Security Administration acknowledging that the worker has filed an application for an account number. The receipt shall be retained by the worker. In preparing any report required by the Iowa department of personnel regarding a worker, the employer shall report the date of issue of the receipt, its termination date, the address of the issuing office, and the name and address of the worker exactly as shown on the receipt.

22.6(4) If a worker fails to report to the employer a correct federal social security account number or fails to show the employer a receipt issued by an office of the Social Security Administration acknowledging that an application has been filed for an account number, the employer shall inform the worker that Regulation 106 of the Bureau of Internal Revenue, United States Treasury Department, under the Federal Insurance Contribution Act provides that:

a. Each worker shall report to every employer by whom employed the federal social security account number and name exactly as shown on the account number issued by the Social Security Administration.

b. Each worker who has not obtained an account number shall file an application for a federal social security account number on Form SS-5 of the Treasury Department, Bureau of Internal Revenue. The application shall be filed on or before the seventh day after the date on which the worker first performs employment for wages, except that the application shall be filed on or before the date the worker leaves the employ of the employer if the date precedes the seventh day. Copies of Form SS-5, application for a social security account number, may be obtained at the field office of the Social Security Administration nearest the worker's place of employment or the local post office.

c. If, within 14 days after the date on which the worker first performs employment for wages for the employer, or on the day on which the worker leaves the employ of the employer, whichever is the earlier, the worker does not have a federal social security account number, and has not shown the employer a receipt issued to the worker by an office of the Social Security Administration acknowledging that an application has been filed for an account number, the worker shall furnish the employer an application on Form SS-5, completely filled in and signed by the worker. If a copy of Form SS-5 is not available, the worker shall furnish the employer a written statement, the worker's full name, present address, date and place of birth, father's full name, mother's full name before marriage, worker's sex, and a statement as to whether the employee had previously filed an application on Form SS-5 and, if so, the date and place of such filing. Furnishing the employer with an executed Form SS-5, or statement in lieu thereof, does not relieve the worker of the obligation to make an application on Form SS-5 as required in subrule 22.6(4).

22.6(5) The employer shall inform the worker, in instances in which the information is pertinent, that in accordance with Regulation 106 of the Bureau of Internal Revenue, United States Treasury Department:

a. Any worker who has lost a federal social security account number card may obtain a duplicate card by applying at the field office of the Social Security Administration nearest the worker's place of employment.

b. Any worker may have an account number changed at any time by applying to a field office of the Social Security Administration and showing good reason for a change. Any worker whose name is changed by marriage or otherwise, or who has stated incorrect information on Form SS-5, should report the change or correction to a field office of the Social Security Administration.

c. Any worker who has more than one social security account number shall report all numbers to the field office of the Social Security Administration nearest the worker's place of employment.

This rule is intended to implement Iowa Code sections 97C.18 and 97C.2.

581—22.7(97C) Contributions by employers.

22.7(1) Contributions shall become due and be payable on a semimonthly basis as follows:

a. Contributions due on any wages paid to employees during the first 15 days of each calendar month shall be due on the twentieth day of that calendar month.

b. Contributions due on any wages paid to employees for the period beginning with the sixteenth day of the calendar month and ending with the last day of the calendar month shall be due on the fifth day of the following calendar month.

22.7(2) Upon requests filed with the IPERS office before the due date of any contribution, the IPERS office may, for good cause, grant an extension of time for payment of a contribution and the due date. If an employer who has been granted an extension fails to pay the contribution on or before the end of the period of the extension, interest shall be payable from the original due date as if no extension had been granted.

22.7(3) Any employing unit who pays wages must forward the social security contributions deducted from those wages plus the employer's share of contributions as follows:

a. For any wages paid during the first 15 days of each calendar month remittance in full is due on or before the twentieth day of that calendar month.

b. For any wages paid during the period beginning with the sixteenth day of the calendar month and ending with the last day of such calendar month, remittance in full is due on or before the fifth day of the following calendar month.

c. Balance of the contributions due for the calendar year must be remitted on or before the final due date for the calendar year or January 5 of the following calendar year.

d. Any employer filing reports for two or more entities shall attach to each deposit form being submitted the checks covering the contributions due on that form. The combining of contributions due for payment into one check or multiple checks will not be accepted. Improperly paid contributions are considered as unpaid. Upon the request of the employer, the department may grant a waiver of the requirements which prohibits the combining of contributions.

This rule is intended to implement Public Law 98-21 and Iowa Code sections 97C.5, 97C.6 and 97C.11.

581—22.8(97C) Accrual of interest. Interest as provided under Iowa Code chapter 97 shall accrue on any contributions not paid by the due date. There shall be assessed a penalty at the same percentage rate charged by the Social Security Administration from the due date until payment is received by IPERS.

This rule is intended to implement Iowa Code section 97C.18.

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